



State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY:

1530 Stafford Township - County of Ocean

Adopted

Municode: 1530

Filename: 1530_fba_2021.xlsm

Website: www.staffordnj.gov

Phone Number:

609-597-1000

Mailing Address:

260 East Bay Avenue

[Email the UFB if not using Outlook](#)

Municipality:

Manahawkin

State:

NJ

Zip:

08050

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gregory		Myhre	12/31/2021	GMYHRE@STAFFORDNJ.GOV

Chief Administrative Officer

Matthew		von der Hayden		MVONDERHAYDEN@STAFFORDNJ.GOV
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Chief Financial Officer

Douglas	R.	Gannon		DGANNON@STAFFORDNJ.GOV
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Municipal Clerk

Linda		Martin		LMARTIN@STAFFORDNJ.GOV
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Registered Municipal Accountant

Jerry	W.	Conaty		JCONATY@HFACPAS.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Guariglia	12/31/2021	AGUARIGLIA@STAFFORDNJ.GOV
Robert		Henken-Siefken	12/31/2021	RHENKEN@STAFFORDNJ.GOV
Paul		Krier	12/31/2021	PKRIER@STAFFORDNJ.GOV
Michael		Pfancook	12/31/2021	MPFANCOOK@STAFFORDNJ.GOV
Thomas		Steadman	12/31/2021	TSTEADMAN@STAFFORDNJ.GOV
George		Williams	12/31/2021	GWILLIAMS@STAFFORDNJ.GOV

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.901	\$38,419,772.24	38.80%	\$2,573.86
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$425,966.80	0.43%	\$28.57
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.716	\$30,493,246.00	30.80%	\$2,045.38
Regional School District	0.243	\$10,343,696.00	10.45%	\$694.17
County Purposes	0.380	\$16,179,897.36	16.34%	\$1,085.53
County Library	0.042	\$1,783,177.60	1.80%	\$119.98
County Board of Health	0.019	\$795,428.68	0.80%	\$54.28
County Open Space	0.014	\$576,088.38	0.58%	\$39.99
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.325	\$99,017,273.06	100.00%	\$6,641.76

Total Taxable Valuation as of October 1, 2020 \$4,298,010,200.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$285,667.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.901	0.901	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$38,419,772.24	\$38,727,089.38	0.80%	\$307,317.14

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,573.86	\$2,573.86	0.00%	\$0.00

Sheet UFB-1

Current Year 2021 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$38,727,089.38
Municipal Library		
Municipal Open Space	ACTUAL	\$429,801.02
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$31,103,110.92
Regional School District	ESTIMATED	\$10,550,569.92
County Purposes	ESTIMATED	\$16,503,513.34
County Library	ESTIMATED	\$1,818,841.15
County Board of Health	ESTIMATED	\$811,337.25
County Open Space	ESTIMATED	\$587,610.15
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$100,531,873.13
Revenue Anticipated, Excluding Tax Levy		10,954,232.53
Budget Appropriations, before Reserve for Uncollected Taxes		47,168,025.08
Total Non-Municipal Tax Levy		\$61,804,783.75
Amount to be Raised by Taxes - Before RUT		\$98,018,576.30
Reserve for Uncollected Taxes (RUT)		\$2,513,296.83
Total Amount to be Raised by Taxes		\$100,531,873.13
 % of Tax Collections used to Calculate RUT		<u>97.50%</u>
 If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2020		99,195,711.53
Total Tax Levy, CY 2020		99,848,325.13
% of Taxes Collected, CY 2020		<u>99.35%</u>
 Delinquent Taxes - December 31, 2020		<u>\$620,391.41</u>

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$6,500,000.00	\$6,500,000.00	\$4,500,000.00			\$2,000,000.00				
08	Local Revenue	-10.14%	(\$1,800,992.89)	\$17,762,645.89	\$15,961,653.00	\$831,653.00			\$15,130,000.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$2,606,872.01	\$2,606,872.00	\$2,606,872.00							
08	Uniform Construction Code Fees	-17.77%	(\$162,097.00)	\$912,097.00	\$750,000.00	\$750,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	88.65%	\$342,546.17	\$386,403.83	\$728,950.00	\$623,950.00			\$105,000.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-42.21%	(\$93,460.71)	\$221,393.16	\$127,932.45	\$127,932.45							
08	Other Special Items	-20.50%	(\$320,708.87)	\$1,564,533.95	\$1,243,825.08	\$1,033,825.08			\$210,000.00				
15	Receipts from Delinquent Taxes	-6.84%	(\$35,243.75)	\$515,243.75	\$480,000.00	\$480,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.33%	(\$2,181,597.65)	\$40,908,687.03	\$38,727,089.38	\$38,727,089.38							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-2.43%	(\$12,000.00)	\$494,750.00	\$482,750.00		\$482,750.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.93%	(\$4,263,554.71)	\$71,872,626.62	\$67,609,071.91	\$49,681,321.91	\$482,750.00	\$0.00	\$17,445,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	33.00	7.00	1.43%	\$57,626.00	\$4,022,615.00	\$4,080,241.00	\$3,550,241.00				\$530,000.00				
21	Land-Use Administration	0.00	0.00	36.47%	\$12,470.00	\$34,190.00	\$46,660.00	\$46,660.00								
22	Uniform Construction Code	11.00	2.00	-5.27%	(\$51,400.00)	\$975,900.00	\$924,500.00	\$924,500.00								
23	Insurance	0.00	0.00	5.41%	\$347,336.00	\$6,422,701.00	\$6,770,037.00	\$6,770,037.00								
25	Public Safety	86.00	8.00	2.10%	\$228,227.39	\$10,866,928.66	\$11,095,156.05	\$11,040,800.00	\$54,356.05							
26	Public Works	81.00	10.00	-0.65%	(\$92,905.96)	\$14,299,173.36	\$14,206,267.40	\$6,586,700.00	\$59,567.40			\$7,560,000.00				
27	Health and Human Services	3.00	2.00	-3.41%	(\$10,060.00)	\$294,771.00	\$284,711.00	\$245,650.00	\$39,061.00							
28	Parks and Recreation	4.00	37.00	0.18%	\$1,000.00	\$556,000.00	\$557,000.00	\$557,000.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	Unclassified	0.00	0.00	-1.41%	(\$1,000.00)	\$71,000.00	\$70,000.00	\$55,000.00	\$5,000.00			\$10,000.00				
31	Utilities and Bulk Purchases	0.00	0.00	-0.97%	(\$15,250.00)	\$1,573,250.00	\$1,558,000.00	\$1,558,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	9.04%	\$138,000.00	\$1,527,000.00	\$1,665,000.00	\$1,665,000.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	5.80%	\$298,066.72	\$5,135,375.97	\$5,433,442.69	\$4,830,942.69				\$602,500.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	90.40%	\$296,250.00	\$327,700.00	\$623,950.00	\$623,950.00								
43	Court and Public Defender	5.00	2.00	1.48%	\$8,182.86	\$551,317.14	\$559,500.00	\$559,500.00								
44	Capital	0.00	0.00	331.51%	\$2,420,000.00	\$730,000.00	\$3,150,000.00	\$450,000.00				\$2,700,000.00				
45	Debt	0.00	0.00	-16.09%	(\$2,534,861.61)	\$15,752,723.14	\$13,217,861.53	\$6,705,111.53		\$482,750.00		\$6,030,000.00				
46	Deferred Charges	0.00	0.00	-2.31%	(\$20,172.77)	\$873,621.18	\$853,448.41	840,948.41				\$12,500.00				
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	1.64%	\$40,661.15	\$2,472,635.68	\$2,513,296.83	\$2,513,296.83								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total		223.00	68.00	1.69%	\$1,122,169.78	\$66,486,902.13	\$67,609,071.91	\$49,523,337.46	\$157,984.45	\$482,750.00	\$0.00	\$17,445,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,376	\$64,393,500.00	1.50%
2 Residential	12,943	\$3,697,384,400.00	86.03%
3A/3B Farm	24	\$805,300.00	0.02%
4A Commercial	438	\$522,034,500.00	12.15%
4B Industrial	1	\$471,400.00	0.01%
4C Apartments	8	\$12,921,100.00	0.30%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	14,790	\$4,298,010,200.00	100.00%

Average Ratio (%), Assessed to True Value	87.20%
Equalized Valuation, Taxable Properties	\$4,928,910,779.82

Total # of property tax appeals filed in 2020	County Tax Board	16.00
	State Tax Court	16.00
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		16.00

Amount paid out by municipality for tax appeals in 2020	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	16	\$59,055,400.00	14.15%
15B Other Schools	3	\$15,765,000.00	3.78%
15C Public Property	891	\$146,747,100.00	35.17%
15D Church and Charities	29	\$55,118,100.00	13.21%
15E Cemeteries & Graveyards	6	\$4,301,200.00	1.03%
15F Other Exempt	141	\$136,288,028.00	32.66%

Total	1,086	\$417,274,828.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 9.71%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement		NONE		
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

[illegible]

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	72,759.36	\$66,000.00	\$0.00	\$1,710.00	\$0.00	\$5,049.36
Supervisory Staff (Department Heads & Managers)	21.00	1.00	3,815,435.19	\$2,362,631.18	\$487,736.75	\$356,993.57	\$389,878.95	\$218,194.74
Police Officers (Including Superior Officers)	57.00	0.00	10,423,424.64	\$5,957,032.19	\$1,131,852.19	\$1,928,291.32	\$878,090.70	\$528,158.24
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	126.00	3.00	12,764,572.01	\$7,607,784.73	\$784,616.67	\$1,149,536.27	\$2,463,017.86	\$759,616.48
All Other Non-Union Employees not listed above	18.00	15.00	1,457,878.81	\$961,210.41	\$100,525.73	\$136,321.55	\$167,801.96	\$92,019.16
Totals	222.00	26.00	28,534,070.01	\$16,954,658.51	\$2,504,731.34	\$3,572,852.71	\$3,898,789.47	\$1,603,037.98

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	49.00	\$12,835.02	\$628,915.98	43.00	\$11,673.67	\$501,967.81
Parent & Child	8.00	\$21,530.39	\$172,243.12	8.00	\$20,967.87	\$167,742.96
Employee & Spouse (or Partner)	35.00	\$26,571.33	\$929,996.55	30.00	\$25,968.04	\$779,041.20
Family	92.00	\$34,660.27	\$3,188,744.84	102.00	\$32,033.12	\$3,267,378.24
Employee Cost Sharing Contribution (enter as negative -)			(\$907,656.83)			(\$911,553.08)
Subtotal	184.00		\$4,012,243.66	183.00		\$3,804,577.13
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	50	\$6,267.07	\$313,353.50	49	\$5,779.12	\$283,176.88
Parent & Child	3	\$12,742.44	\$38,227.32	2	\$10,331.52	\$20,663.04
Employee & Spouse (or Partner)	46	\$12,886.47	\$592,777.62	46	\$12,432.91	\$571,913.86
Family	29	\$24,622.23	\$714,044.67	25	\$22,926.01	\$573,150.25
Employee Cost Sharing Contribution (enter as negative -)			(\$49,957.92)			(\$10,806.60)
Subtotal	128.00		\$1,608,445.19	122.00		\$1,438,097.43
GRAND TOTAL	312.00		\$5,620,688.85	305.00		\$5,242,674.56

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	(check applicable items)	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Chief of Police	97.47	\$69,417.02				X
Confidential Assistant to the Mayor	187.61	\$41,708.31				X
Tax/Water-Sewer Collector	71.79	\$36,637.59				X
Municipal Clerk	71.25	\$27,974.81				X
Tax Assessor	91.79	\$23,795.16				X
Chief Financial Officer	42.50	\$24,099.93				X
Township Administrator	24.75	\$13,016.66				X
Confidential Assistant to the Chief of Police	5.09	\$1,653.99				X
Confidential Assistant to the Administrator	11.21	\$1,151.27				X
All Other Non-Union Employees	296.30	\$92,991.45			X	
Policemen's Benevolent Association (Police Department)	2694.63	\$878,342.16		X		
Superior Officers Association (Police Department)	1342.27	\$537,511.56		X		
AFSCME Union Employees	2338.61	\$374,695.69		X		
Teamsters (Public Works)	1806.94	\$423,791.59		X		
Teamsters (Management and Support)	855.78	\$240,523.87		X		
Utility Workers Union (Water-Sewer Utility Employees)	844.50	\$208,018.44		X		
Teamsters (Water-Sewer/DPW Supervisory Employees)	448.56	\$166,454.68		X		
Totals	11231.04	\$3,161,784.18				
Total Funds Reserved as of end of 2020		\$1,641,955.75				
Total Funds Appropriated in 2021		\$35,000.00				

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt				Deductions				Net Debt			
Local School Debt				\$9,774,000.00				\$0.00			
Regional School Debt								\$0.00			
Utility Fund Debt											
Arts and Culture								\$0.00			
Water/Sewer				\$45,542,553.61				\$0.00			
0								\$0.00			
0								\$0.00			
0								\$0.00			
0								\$0.00			
Municipal Purposes											
Debt Authorized								\$0.00			
Notes Outstanding				\$23,063,750.00				\$22,818,500.00			
Bonds Outstanding				\$40,130,000.00				\$38,267,942.62			
Loans and Other Debt				\$535,126.82				\$535,126.82			
Total (Current Year)				\$119,045,430.43				\$61,621,569.44			
Population (2010 census)				26,535							
Per Capita Gross Debt				\$4,486.36							
Per Capita Net Debt				\$2,322.28							
3 Yr. Average Property Valuation				\$4,719,306,687.00							
Net Debt as % of 3 Year Avg Property Valuation				1.31%							

Current Year Budget		2022 Budget		2023 Budget		All Additional Future Years' Budgets	
Utility Fund - Principal		\$2,730,000.00		\$2,890,000.00		\$2,345,000.00	
Utility Fund - Interest		\$857,000.00		\$789,190.00		\$680,955.00	
Bond Anticipation Notes - Principal		\$250,000.00					
Bond Anticipation Notes - Interest		\$360,250.00					
Bonds - Principal		\$4,855,000.00		\$4,945,000.00		\$5,040,000.00	
Bonds - Interest		\$1,652,950.00		\$1,288,685.00		\$1,088,147.50	
Loans & Other Debt - Principal		\$2,242,232.36		\$2,118,697.38		\$2,143,917.17	
Loans & Other Debt - Interest		\$270,429.17		\$220,853.95		\$176,107.31	
Total		\$13,217,861.53		\$12,252,426.33		\$11,474,126.98	
Total Principal		\$10,077,232.36		\$9,953,697.38		\$9,528,917.17	
Total Interest		\$3,140,629.17		\$2,298,728.95		\$1,945,209.81	
% of Total Current Year Budget		19.55%					
Description		Debt Not Listed Above					
Total Guarantees - Governmental							
Total Guarantees - Other		NONE					
Total Capital/Equipment Leases							
Total Other							
Bond Rating		Moody's		Standard & Poors		Fitch	
Rating		Aa3		AA-			
Year of Last Rating		2017		2018			
Mark "X" if Municipality has no bond rating							
Sheet UFB-10							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
